

Draft – Act on Cash Register Systems (the Cash Register Systems Act)

Article 1. *The scope of the Act*

This Act applies to supplier of cash register systems as defined in article 2 letter e. The Act contains requirements on cash register systems used by enterprises with a bookkeeping obligation as defined in the Bookkeeping Act article 2 in order to register and document cash sales.

Article 2. *Definitions*

In this Act the following terms mean:

- a) cash sales: sales of goods and services in which the purchaser's payment obligation to the vendor is settled on delivery by use of card or cash as means of payment. Internet sales and COD-sales are not to be regarded as cash sales,
- b) card: debit card, credit card and charge card,
- c) cash: any other means of payment than card,
- d) cash register system: cash register or any other electronic system used for registration of cash sales and printing of sales receipts,
- e) supplier of cash register systems: manufacturer or importer who, either himself or through a distributor, offers cash register systems for sale, rent or lending to an enterprise with a bookkeeping obligation as mentioned in article 1. Distributor and others who adjust cash register systems for an individual enterprise with a bookkeeping obligation are also to be considered as supplier of cash register systems, and
- f) cash register system ID-number: a unique identifier of the cash register system.

Article 3. *Requirements on a cash register system*

(1) A cash register system must be arranged in a manner that makes it easy to supervise whether the system fulfils the requirements laid down in this Act and regulations issued pursuant to this Act. Information on the cash register system model, type and version and the cash register system ID-number must be easily available.

(2) A system documentation of the configuration and the functions of the cash register system must be available. The documentation shall accompany the cash register system on delivery to the customer.

Article 4. *Assistance and obligation to provide software etc.*

(1) Supplier of a cash register system shall provide the tax office with such assistance as is required for access to the cash register system.

(2) The tax office may require that supplier of a cash register system gives out software, service keys, service manual, programming tools and programming manual. There may be set a time limit within which this obligation must be fulfilled.

Article 5. *Supplier's declaration etc.*

(1) Supplier of a cash register system must submit the tax office a supplier's declaration which demonstrates that the cash register system fulfils the requirements laid down in article 3 and regulations issued pursuant to this Act. The declaration must be submitted before the cash register system is offered for sale, rent or lending. The declaration must be renewed when new versions of the cash register system are developed.

(2) The declaration shall accompany the cash register system on delivery to the customer.

(3) If a supplier of cash register system becomes aware of that a cash register system on which he previously has issued a declaration does not fulfil the requirements laid down in article 3 or regulations issued pursuant to this Act, the supplier must, without groundless delay, notify the tax office and the customers about this circumstance and either rectify the fault or pull the cash register system off the market.

Article 6. *Penalty charge*

(1) If a supplier of cash register systems has not submitted a declaration pursuant to article 5 or the cash register system does not fulfil the requirements in article 3, the tax office may issue a penalty charge. A penalty charge may also be issued if the cash register system does not fulfil the requirements in regulations issued pursuant to this Act.

(2) A penalty charge may not be issued if the supplier voluntarily has complied with the procedure in article 5 section 3. Nonetheless, a penalty charge may be issued if the notification is caused by a tax supervision that has been or will be carried out, or by information that the tax authorities have received from other natural or juridical persons.

(3) The penalty charge amounts to 30 Norwegian court fees, cf. Act on Court Fees article 1 section 2. If additional faults are discovered in the same cash register system within a period of 12 months after a penalty charge was issued, the penalty charge amounts to 60 Norwegian court fees.

(4) When issuing a penalty charge, the tax office shall set a time limit within which the supplier must rectify the fault or pull the cash register system from the market.

(5) A decision on penalty charge may be appealed to the Directorate of Taxes within three weeks.

(6) The penalty charge falls to the Exhequer.

Article 7. *Enforcement fee*

(1) The tax office may issue a daily continuous enforcement fee to anyone who has failed to give out software etc, according to article 4 section 2 within the appointed time-limit. The enforcement fee amounts to 1 Norwegian court fee per day until the obligation is fulfilled, cf. the Act on Court Fees article 1 section 2. The enforcement fee may in special cases be raised up to 10 Norwegian court fees per day.

(2) If a supplier of cash register systems has failed to comply with an order to rectify the fault or pull the cash register system off the market within the time limit pursuant to article 6 section 4, the tax office may issue a daily continuous enforcement fee. The enforcement fee amounts to 10 Norwegian court fees per day until the obligation is fulfilled, cf. the Act on Court Fees article 1 section 2.

(3) Total enforcement fee may not exceed NOK 1 000 000.

(4) A decision on enforcement fee is issued to the board of a company, co-operative, association, entity or organisation and must be sent to each member of the board in a registered letter. The enforcement fee may as well be collected from the members of the board, as from the company, the co-operative, the association, the entity or the organisation.

(5) A decision on enforcement fee may be appealed to the Directorate of Taxes within three weeks.

(6) The enforcement fee falls to the Exhequer.

Article 8. *Authority to issue regulations*

The Ministry may issue regulations which complement the provisions of this Act and stipulate further requirements when deemed necessary for statutory financial reporting purposes or in order to facilitate tax supervision.

Article 9. *Entry into force*

The Act enters into force dd mmmm 201y.

Draft – Regulations of dd. mmmm 201y on implementation and complementation of the Act on Cash Register Systems (the Cash register systems regulations)

Issued by the Ministry of Finance dd. mmmm 201y pursuant to Act no xx of dd mmmm 201y on Cash Register Systems (the Cash Register Systems Act) article 8.

Chapter 1. Scope of the regulations. Definitions.

Article 1-1. *Scope of the regulations*

These regulations contain provisions on implementation and complementation of the Cash Register Systems Act.

Article 1-2. *Definitions*

In these regulations the following terms mean:

- a) cash box: storage place for means of payment which have been registered in the cash register system,
- b) cash point: physical placing of cash register system and terminal or other devices connected to the cash register system in which sales are registered,
- c) cash box opening (zero registration): opening of integrated cash box without prior registration of cash sales or repayment,
- d) sales receipt: a print from the cash register system which shows that a cash sale has been completed,
- e) return receipt: a print from the cash register system which states that a printed sales receipt contains incorrect information or information on repayment if the sold goods or services has been returned or the price has been adjusted,
- f) copy receipt: hard copy of a sales receipt,
- g) pro forma receipt: a print from the cash register system which states preliminary registered sales,
- h) delivery receipt: confirmation of credit sales,
- i) receipt from card reader: printing from a card reader which documents use of card,
- j) continuous use: all use of the cash register system including registration of sales etc, printing of receipts as mentioned in letter d to letter h, changes of prices, correction items, cash box openings (zero registrations), printing of reports etc., alteration of software and temporary connection of external software,

- k) electronic log: electronic documentation of the continuous use of the cash register system,
- l) Z-daily report: a daily summary of the registrations in the cash register system,
- m) X-daily report: a summary of registrations in the cash register system since the last Z-daily report,
- n) grand total returns: accumulated value of returns and other records which have reduced cash sales,
- o) grand total sales: accumulated cash sales, without reduction of grand total return, and
- p) grand total net: grand total sales reduced by grand total returns.

Chapter 2. Requirements on cash register systems and supplier's declaration

Article 2-1. System documentation

A system documentation as mentioned in the Cash Register Systems Act article 3 section 2 must contain information on how the cash register system may be supervised. If the cash register system keeps documentation of entries, and it is necessary in order to easily verify these entries, the system documentation must contain information on the control path, including how system generated items may be verified.

Article 2-2. Cash box

The cash register system must have an integrated cash box. The said requirement does not apply to cash register system with functionality to register cash sales etc. separately for each operator.

Article 2-3. Printer etc.

(1) Each cash point of the cash register system must be provided with a printer. The printer must be able to generate documentation as mentioned in article 1-2 letter d to letter h and letter k to letter m.

(2) Each cash point of the cash register system must have an export function which makes it possible to transfer the information in the electronic log to an external storage medium.

Article 2-4. Language requirement

System documentation, software, service manual, programming tools and programming manual must be in Norwegian, Swedish, Danish or English. The said requirement also applies to receipts, X-daily report, Z-daily report and registration of continuous use.

Article 2-5. *Functions that a cash register system must have*

- (1) The cash register system must be able to register exchange cash.
- (2) The cash register system must be able to register different kinds of means of payment.
- (3) The cash register system must have a clock. The clock must indicate Norwegian normal time and be aligned with daylight-saving time.
- (4) The cash register system must specify both positive and negative amounts on all receipts and reports and in the electronic log.
- (5) Cash register systems intended for use by several enterprises with a bookkeeping obligation must be arranged in a manner that all continuous use, including means of payment, is registered separately on each enterprise with a bookkeeping obligation.

Article 2-6. *Functions that a cash register system shall not have*

- (1) A cash register system shall not have software with any other functions than those stipulated in the system documentation, cf. the Cash Register Systems Act article 3 section 2
- (2) A cash register system shall not have software that can be connected to or integrated with devices or software which make it possible to alter or delete the electronic log.
- (3) The cash register system shall not have software which enables the user to remove, alter or add information to registrations which have already been made. It shall not be possible to change pre-programmed text on goods and services during or after registration.
- (4) It shall not be possible to register sales without printing a sales receipt. It shall not be possible to print more than one copy receipt.
- (5) It shall not be possible to carry out registrations in the cash register system if the cash box is open.
- (6) It shall not be possible to carry out registrations in the cash register system if the storage memory is full.
- (7) The cash register system may not have a separate practise function.
- (8) It shall not be possible to mark particular goods or services so that they are not included in X-daily report and Z-daily report.

Article 2-7. *Electronic log*

(1) All continuous use must be continuously stored in an electronic log. This storage obligation also includes information on receipts mentioned in article 1-2 letter d to letter h. The electronic log must be secure from alteration. When the electronic log is transferred to another electronic medium, the system must produce a file which is not easily editable. It shall not be possible to transfer information which is not included in a Z-daily report.

(2) The points in time when an integrated cash box is opened and closed must be indicated in the electronic log.

(3) If the cash register system has a functionality for pricing of goods and services, it shall be possible to obtain information on current prices from the cash register system. The electronic log shall indicate when price information has been changed.

(4) If the cash register system has a functionality that makes it possible for the operator to inquire prices, such price inquiries must be registered in electronic log.

(5) If the cash register system has a functionality which makes it possible to identify each operator by use of card etc., the electronic log must contain information on the name or employee number of the person concerned in connection with the sales and other registrations.

(6) It must be possible to identify and separate all continuous use by a start-up time so that the information may be interpreted by use of acknowledged data analysis tools.

Article 2-8. *Reports and receipts*

Article 2-8-1. *X-daily report, Z-daily report, sales receipt etc.*

(1) The cash register system must be able to generate X-daily reports, Z-daily reports, sales receipts and return receipts. If it is possible to register credit sales, the cash register system must be able to generate delivery receipts.

(2) It shall not be possible to generate a Z-daily report before all sales are completed. A Z-daily report may not have the same number as an earlier Z-daily report.

Article 2-8-2. *X-daily report*

An X-daily report must at least contain the following information:

- a) information showing it is an X-daily report,
- b) name and organisation number of the enterprise,

- c) date and time,
- d) cash register system ID-number,
- e) total cash sales amount,
- f) the number of cash sales and amount minimum broken down into main groups,
- g) the number of cash sales and amount broken down according to means of payment,
- h) the number of cash sales and amount broken down according to means of payment and specified on each operator, if the cash register system has such a function,
- i) the number of tips and amount, if the cash register system has such a function,
- j) sales liable to value added tax and value added tax free sale, as well as value added tax subdivided into different rates,
- k) opening exchange cash,
- l) the number of sales receipts,
- m) the number of cash box openings,
- n) the number of copy receipts and amount,
- o) the number of pro forma receipts and amount,
- p) the number of returns and amount,
- q) the number of discounts and amount,
- r) the number of incomplete cash sales and amount,
- s) the number of direct correction items specified by category and amount,
- t) the number of price inquiries specified on product group and amount,
- u) the number of other correction items specified by category and amount,
- v) number of delivery receipts and amount,
- w) grand total sales,
- x) grand total returns, and
- y) grand total net.

Article 2-8-3. Z-daily report

A Z-daily report must at least contain the information mentioned in article 2-8-2 letter b to letter y. In addition the Z-daily report must be continuously numbered and contain information showing it is a Z-daily report. The Z-daily report may not contain registrations that have been included in an earlier Z-daily report.

Article 2-8-4. Sales receipt

A sales receipt must at least contain the information mentioned in Regulations no 1558 of 1 December 2004 relating to bookkeeping article 5a-12, together with information showing the means of payment and the cash register system ID-number. The receipt shall be clearly marked with the words "Sales receipt" at the top of the receipt. If a card reader is integrated with the cash register system, the sales receipt must contain transaction-ID.

Article 2-8-5. Return receipt

A return receipt must be clearly marked with the words "Return receipt" at the top of the receipt. The requirements mentioned in article 2-8-4 apply correspondingly to return receipts.

Article 2-8-6. Copy receipt and pro forma receipt

If the cash register system has functionality to print copy receipts or pro forma receipts, such receipts must be clearly marked "Copy" or "Preliminary receipt – NOT PURCHASE RECEIPT". The marked text must be at least twice as large as the text that shows the amount.

Article 2-8-7. Delivery receipt

If the cash register system is used for registration of credit sales which is invoiced separately, it must be printed a receipt which shows the goods and services that have been delivered. The receipt must be clearly marked "Delivery receipt – NOT PURCHASE RECEIPT". The marked text must be at least twice as large as the text that shows the amount.

Article 2-8-8. Receipt from card reader

Receipts from a card reader which is not integrated with the cash register system, must be clearly marked "NOT PURCHASE RECEIPT". The marked text must be at least twice as large as the text that shows the amount.

Article 2-9. Supplier's declaration

- (1) The supplier's declaration pursuant to the Cash Register Systems Act article 5 must be submitted electronically.
- (2) The supplier's declaration shall be deemed as having been signed by use of:
 - a) qualified certificate solution, or
 - b) personal identification number and organisation number, together with a PIN-code which gives authority to approve the supplier's declaration.
- (3) PIN-codes shall be allocated as determined by the Directorate of Taxes.

Chapter 3. Entry into force

Article 3-1. *Entry into force*

The regulations enter into force dd mmmm 201y.

**Draft – Act on amendment of Act no 73 of 19 November 2004 relating to Bookkeeping
(the Bookkeeping Act)**

I

The following amendments are proposed in Act no 73 of 19 November 2004 relating to Bookkeeping (the Bookkeeping Act):

New article 10a shall have the following wording:

Article 10a. *On documentation of cash sales in particular*

Enterprises with a bookkeeping obligation shall register and document cash sales etc. by using a cash register system with a supplier's declaration pursuant to the Cash Register Systems Act article 5.

Enterprises with a bookkeeping obligation must notify the tax office of the cash register systems within the business.

The Ministry may issue regulations on requirements on the use of cash register systems, including exceptions from the requirements, and may issue supplementary provisions on the obligation to notify the tax office.

New article 15a shall have the following wording:

Article 15a. *Penalty charge*

The tax office may issue a penalty charge if an enterprise with a bookkeeping obligation, deliberately or negligently, fails to comply with article 10a. A penalty charge may also be issued if regulations issued pursuant to article 10a are infringed.

The penalty charge amounts to 15 Norwegian court fees, cf. the Act on Court Fees article 1 section 2. If additional infringements are committed within a period of 12 months from the last penalty charge was issued, the penalty charge amounts to 40 Norwegian court fees.

A decision on penalty charge may be issued on the business premises without prior notice. A decision on penalty charge may be appealed to the Directorate of Taxes within three weeks.

The penalty charge falls to the Exchequer.

II

The Act enters into force dd mmmm 201y. Enterprises with a bookkeeping obligation must comply with the requirements in the Act and the regulations issued pursuant to the Act within dd mmmm 201y.

**Draft – Regulations dd mmmm 201y on amendment of Regulations no 1558 of 1
December 2004 relating to bookkeeping (the Bookkeeping regulations)**

Issued by the Ministry of Finance dd mmmm 201y pursuant to Act no 73 of 19 November 2004 relating to
Bookkeeping (the Bookkeeping Act) article 10 a and article 16.

I

Regulations no 1558 of 1 December 2004 relating to bookkeeping (the Bookkeeping regulations) shall be amended as follows:

Article 5-3 is annulled.

Article 5-4 is annulled.

Article 5-5 section 1 shall have the following wording:

The documentation of purchases shall consist of the sales documentation issued by the vendor and it shall contain the information stipulated in article 5-1 (article 5-1-1 to article 5-1-8) and article 5a-12.

New chapter 5a shall have the following wording:

Chapter 5a. On documentation of cash sales in particular

Article 5a-1. Definitions

In this chapter the following terms mean:

- a) cash sales: sales of goods and services where the purchaser's payment obligation is settled on delivery by use of card or cash as mean of payment. Internet sales and COD-sales are not to be regarded as cash sales,
- b) card: debit card, credit card and charge card,
- c) cash: any other means of payment than card,
- d) cash register system: cash register or any other electronic system used for registration of cash sales and printing of sales receipt,
- e) cash box: storage place for means of payment which have been registered in the cash register system,

- f) cash point: physical placing of cash register system and terminal or other devices connected to the cash register system in which sales are registered,
- g) cash register-system ID-number: a unique identifier of the cash register system,
- h) cash box opening (zero registration): opening of integrated cash box without prior registration of cash sales or repayment,
- i) sales receipt: print from the cash register system which shows that a cash sale has been completed,
- j) return receipt: print from the cash register system which states that a printed sales receipt contains incorrect information or information on repayment if the sold goods or services has been returned or the price has been adjusted,
- k) delivery receipt: confirmation of credit sales,
- l) continuous use: all use of the cash register system, including registration of sales etc, and printing of receipts as mentioned in letter i to letter k, changes of prices, correction items, cash box openings (zero registrations), printing of reports etc., alteration of software and temporary connection of external software,
- m) electronic log: electronic documentation of the continuous use of the cash register system,
- n) Z-daily report: a daily summary of the registrations in the cash register system, and
- o) X-daily report: a summary of registrations in the cash register system since the last Z-daily report.

Article 5a-2. Registration in the cash register system

Unless otherwise is laid down in these regulations, enterprises with a bookkeeping obligation must register cash sales etc. continuously. in a cash register system accompanied by a supplier's declaration pursuant to the Cash Register Systems Act article 5. Any other continuous use of the cash register system must also be continuously registered in the cash register system.

Registration in the cash register system must include all the information required in an X-daily report, a Z-daily report and receipts according to the Cash register system regulations article 2-8 (article 2-8-1 to article 2-8-7).

The cash sales must be registered on each operator if the cash register system has such a functionality.

Tip may be registered separately in the cash register system if the system has such a functionality and tip is kept in the cash box. Such registration must include tip paid by card. If

tip is not registered separately in the cash register system, cash tip may not be stored in the cash box.

Article 5a-3. *Prohibition of use of other cash register systems than cash register systems with a supplier's declaration*

Enterprises with a bookkeeping obligation may only use cash register systems which are notified according to article 5a-4 and accompanied by a supplier's declaration pursuant to the Cash Register Systems Act article 5.

Article 5a-4. *Obligation to notify of the cash register systems*

Article 5a-4-1. *Substance of the obligation to notify*

A notification pursuant to the Bookkeeping Act article 10a shall contain the number of cash register systems within the business and each cash point must be specified by model, type and ID-number. The notification shall also include information on the business premises in which the cash register systems and cash points are located. The notification must be submitted at start-up of the business and must be renewed if the information changes.

If several enterprises with a bookkeeping obligation use common cash register system, cf. article 5a-9, each user must submit a notification.

The notification must be submitted within one week of the day on which the obligation to notify came into force.

Article 5a-4-2. *Signature etc.*

The notification of cash register system must be submitted electronically.

The notification of cash register system shall be deemed as having been signed through the use of:

- a) a qualified certificate solution, or
- b) national identification number and organisation number, and the use of a PIN code which gives authority to approve the notification.

PIN codes shall be allocated as determined by the Directorate of Taxes.

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Article 5a-5. *Requirements on use of cash box*

Enterprises with a bookkeeping obligation must store cash in an integrated cash box. If cash sales are registered in the cash register system on each operator, the operator may store cash in a cash belt etc. on behalf of the business.

Integrated cash box must be closed immediately after payment for cash sales is received. The same requirement applies if the cash box has been opened for other purposes such as exchange or repayment.

If several enterprises with a bookkeeping obligation use common cash register system, cf. article 5a-9, at least one of the users must store means of payment in an integrated cash box. If it is not possible to store means of payment from different enterprises with a bookkeeping obligation separately in the cash box, the remaining users must store means of payment in separate cash boxes.

Article 5a-6. *Sales receipt etc.*

Article 5a-6-1. *Printing of sales receipt etc.*

Everytime a sale is made, a sales receipt generated by the cash register system must be printed and presented for the customer.

If the cash register system is used for registration of credit sales, a delivery receipt must be printed.

Article 5a-6-2. *Electronic sales receipt etc.*

A sales receipt may be delivered electronically. However, also in such cases a sales receipt must be printed and presented for the customer.

Section 1 applies correspondingly to delivery receipt.

Article 5a-7. *Returns and other correction items*

Article 5a-7-1. *Requirements on documentation of returns etc.*

When a return is made, a separate return receipt must be printed. If a new sale is carried out at the same time as the return, the return may be shown in the sales receipt.

If incorrect means of payment is registered on a sales receipt, there must be printed a return receipt and a new sales receipt with information on the correct means of payment.

Article 5a-7-2. *Requirements on documentation of other correction items*

Correction items must be documented with information on the amount and reason.

Correction items concerning previous sales must be further documented with information which accounts for the correction. Documentation on repayment shall be signed by the customer and must include the customer's phone number.

Article 5a-8. *Registration of exchange cash and requirements on withdrawal of cash*

At the start of each sales day exchange cash must be registered in the cash register system.

Temporary removal of cash or other means of payment from a cash box during a sales day must be documented separately. The documentation shall at least contain the following information:

- a) date and time,
- b) amount, and
- c) who carried out the withdrawal.

The documentation must be stored in the cash box.

Article 5a-9. *Common use of cash register system*

Several enterprises with a bookkeeping obligation may have common cash register system if the system is arranged for such use, cf. the Cash register system regulation article 2-5 section 5.

When several enterprises with a bookkeeping obligation have common cash register system, the means of payment must be stored separately, cf. article 5a-5 section 3, and it must be prepared individual daily cash reconciliations.

Article 5a-10. *Transfer of information to another storage medium*

If the storage memory is full, the information in the electronic log must be immediately transferred to another electronic storage medium, cf. the Cash register system regulations article 2-7 section 1.

Article 5a-11. *Back up-solutions*

If there is a fault in a cash register system which results in the system not fulfilling all the requirements in the Cash Register Systems Act article 3 or the Cash register system regulations article 2-1 to article 2-8, the fault must be rectified without groundless delay. Until

the fault is rectified, the enterprise with a bookkeeping obligation must use adequate back up-solutions.

Article 5a-12. *Requirements on the content etc. of sales documents*

The cash register system must print sales documentation (sales receipt) for the customer for each sale. Unless it proves to be impractical, the registered amount shall be clearly visible for the customer.

Sales receipt must, apart from the exceptions in section 3 and 4, contain the information mentioned in article 5-1 (article 5-1-1 to article 5-1-8) and the Cash register system regulations article 2-8-4. The sales receipt must also state the time of the sale.

The vendor may depart from the requirement for specification of the purchaser, cf. article 5-1-1 section 2, in the case of cash sales by a retailer. However, this does not apply when the purchaser is an enterprise with a bookkeeping obligation, including when an employee of an enterprise with bookkeeping obligation lays out on behalf of the enterprise, and the goods or services are intended for resale or as a direct input factor in production or delivery of services, unless:

- a) payment is settled by cash and the amount does not exceed NOK 1 000 including value added tax and the purchase is fuel for use in transport of passengers and goods, or
- b) payment is settled by card belonging to the enterprise with a bookkeeping obligation and the amount does not exceed NOK 2000 including value added tax.

Nor does the exception apply if payment is settled by cash for an amount of NOK 40 000 or more including value added tax. The vendor is in any case obliged to specify the purchaser in the purchaser's documentation if the purchaser so requests, cf. article 5-5 section 2. In such cases, the vendor shall sign and stamp the receipt.

In cases of cash sales by a retailer, single registrations may be stated by product group if a detailed description of nature, cf. article 5-1-1 section 3, proves to be impractical. The vendor must in such cases issue further specification if the purchaser so requests.

Article 5a-13. *Documentation of each sale etc.*

Registered cash sales and other continuous use of the cash register system shall be documented by an electronic log.

Article 5a-14. *Daily cash reconciliation*

At the end of each sales day a Z-daily report from each cash point must be prepared.

The Z-daily report must either be printed or electronically stored in the cash register system so that it can be printed at all times.

Correspondingly, a report from each card terminal stating the registered payments and withdrawals shall be prepared at the end of each day. Tip must appear separately on the report. The report must be continuously numbered by machine-signed numbers.

The cash holding must be counted and compared with the information in Z-daily report. Information from card terminal on payments by use of card must be compared with the corresponding information in the Z-daily report. Any discrepancies shall be explained. The reconciliation must be made for each cash point. If the cash point is operated by several operators with separate cash boxes, the reconciliation must be made for each operator.

If tip is not registered separately, cf. article 5a-2 section 4, cash tip must be counted separately and appear from the daily reconciliation.

The documentation shall state who counted the cash holding and carried out the reconciliation.

Article 5a-15. *Storage and availability*

The Z-daily report and the report from card terminal must be stored together with the cash reconciliation.

The cash register system shall in its entirety be kept in Norway. Electronic log shall be stored in Norway at all times and the information must be electronically available throughout the storage period. However, the cash register system may be temporarily brought out of Norway as a part of transportation business to or from destinations abroad.

The cash register system documentation must be available at the business premises which the enterprise with a bookkeeping obligation has notified, cf. article 5a-4-1 section 1.

Article 5a-16. *Exceptions from the requirements on documentation of cash sales*

Article 5a-16-1. *Ambulant and sporadic cash sales etc.*

The provisions of the Bookkeeping Act article 10a do not apply to enterprises with a bookkeeping obligation which engage in ambulant or sporadic cash sales that, for such businesses, do not exceed three times the national insurance basic amount during the financial year. Nor do the provisions apply to enterprises with a bookkeeping obligation with cash sales not exceeding NOK 50 000 exclusive of value added tax during the financial year. Enterprises with a bookkeeping obligation as mentioned in the first and second sentence may document cash sales as they are made in a pre-numbered bound ledger, through copies of dated, pre-numbered sales vouchers or through specification of delivered and returned goods and cash. The specification must be dated and signed. A receipt must be written if requested by the

customer. The requirement to number sales vouchers does not apply to estates in liquidation as mentioned in article 1-1.

Pre-numbered tickets are also deemed to be dated, pre-numbered sales vouchers pursuant to section 1 third sentence. The sales voucher shall state whether a discount or free ticket has been given. If discounts or free tickets are given on the basis of membership or similar, this must be made clear.

Article 5a-16-2. *Outreaching sales to the public*

On outreaching sales to the public at sporting events, concerts and similar, the daily sales by each individual seller may be registered as one amount in the cash register system, and the printing of customer receipt may be omitted. In connection with registration as mentioned in the first sentence and for enterprises with a bookkeeping obligation which are not obliged to use a cash register system, the documentation of cash sales shall state delivered and returned goods and cash. The reconciliations shall be counted and signed by two persons.

Article 5a-16-3. *Sales from vending machines*

Sales from vending machines may be documented by comparing the counted cash holding and the registered sales according to the vending machine counter or by estimating the sales on the basis of other information registered in the vending machine. If the vending machine does not register such information, the sales may be documented by lists stating the sales estimated on the basis of changes in stock accounts.

The exception in section 1 does not apply to fuel-, parking- and ticket machines. Nor does the exception apply to other vending machines with functionality to print sales receipt. Nonetheless, article 5a-16-5 applies to daily cash reconciliation.

Article 5a-16-4. *Sales from other unattended points of sale*

Sales from other unattended points of sale may be documented by pre-numbered envelopes or pre-numbered bound ledger. The documentation must contain information on the nature and scope of the goods or services provided, date and payment. Alternatively, sales of goods may be documented by lists stating the estimated sales on the basis of changes in stock accounts.

Article 5a-16-5. *Daily cash reconciliation etc.*

The documentation of the sales as mentioned in article 5a-16-1, article 5a-16-2 and article 5a-16-5 shall be compared with a daily counting of the cash holding. The documentation of sales as mentioned in article 5a-16-3 and article 5a-16-4 may be reconciled at the point in time

when the enterprise with a bookkeeping obligation visits the point of sale, provided that the cash holding is satisfactory secured in the meantime. The reconciliations shall be dated and state who has counted the cash holding. Any discrepancies shall be explained.

Article 5a-16-6. Exemption

In cases of special circumstances, the Ministry may grant further exemptions from the obligation to register cash sales etc., cf. article 5a-2 section 1.

Article 8-2 shall have the following wording:

Article 8-2. Taxis

Article 8-2-1. Taximeter

Enterprises with a bookkeeping obligation which run a taxi business shall register their cash and credit sales by using a taximeter that fulfils the requirements laid down in Regulations no 1226 of 1 October 2009 on requirements on taximeters.

Article 8-2-2. Requirements on content of sales document

In cases of cash sales, the taximeter shall print sales documentation (sales receipt) for the customer for each sale. The receipt must contain the information as mentioned in article 5a-12.

Article 8-2-3. Documentation of cash sales

Cash sales shall be documented through the use of shift logs and reports from the taximeter which show each sale, cf. article 8-2-2. The shift logs shall be numbered in sequence by the system and contain the permit number and the serial number of the taximeter.

The shift log for each shift must contain the following information:

1. the date of the shift,
2. the time when the shift began and ended,
3. the number of trips,
4. the gross receipts, subdivided into cash and credit receipts,
5. cash tip and tip paid by card etc.,

6. the total number of kilometres and the number of occupied kilometres,
7. the driver's name and personal identity number or other identification code, and
8. the accumulated figures for total kilometres and the total receipts in NOK. Kilometres and NOK shall be stated in minimum six and nine-digit figures, respectively.

Shift logs must be signed as they are printed giving the full name of the driver for the shift.

If the shift log system is temporarily out of operation due to a fault, power cut or similar, the reason shall be documented. In such cases, pre-numbered manual shift logs must be used. The specification of occupied kilometres, cf. section 2. no. 5, may in such cases be omitted. Article 5a-11 shall apply correspondingly.

Article 8-2-4. *Cash reconciliation*

For each shift it must be prepared a reconciliation where the counted cash holding is compared with the cash sales according to the shift log. The reconciliation must be dated and state who has done the reconciliation.

Article 8-2-5. *Storage obligation*

Documentation as mentioned in article 8-2-3 and article 8-2-4 shall be stored for ten years.

Article 8-2-6. *Exemption*

In cases of special circumstances, the Ministry may grant further exemptions from the requirement on taximeter, cf. article 8-2-1.

Article 8-5-4 shall have the following wording:

Article 8-5-4. *Documentation of admission fee and cloakroom fee*

Information on guests who are given free admission or free cloakroom must be registered in the cash register system, cf. article 5a-2.

II

The regulations enter into force dd mmmm 201y. Enterprises with a bookkeeping obligation must comply with the requirements in the regulations within dd mmmm 201y.